Nos. —

In the Supreme Court of the United States

October Term, 1941

GUY T. HELVERING, COMMISSIONER OF INTERNAL
REVENUE, PETITIONER

v.

JAMES Q. NEWTON TRUST

GUY T. HELVERING, COMMISSIONER OF INTERNAL
REVENUE, PETITIONER

v.

JAMES Q. NEWTON, JR.

**PETITION FOR WRITS OF CERTIORARI TO THE UNITED
STATES CIRCUIT COURT OF APPEALS FOR THE TENTH
CIRCUIT**

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PETITION FOR WRITS OF CERTIORARI TO THE UNITED
STATES CIRCUIT COURT OF APPEALS FOR THE TENTH
CIRCUIT

The Solicitor General, on behalf of Guy T. Helvering, Commissioner of Internal Revenue, prays that writs of certiorari issue to review the judgments of the Circuit Court of Appeals for the Tenth Circuit entered in the above cases on July 24, 1941.

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OPINIONS BELOW

The opinion of the Board of Tax Appeals, which appears at pages 8–21 and 17–29 of the respective records, is reported in 42 B. T. A. 473. The opinions of the Circuit Court of Appeals (R. 191, No. —; R. 47, No. —) are not yet reported.

JURISDICTION

The judgments of the Circuit Court of Appeals were entered July 24, 1941. (R. 192, No. —; R. 48, No. —.) The jurisdiction of this Court is invoked under Section 240 (a) of the Judicial Code, as amended by the Act of February 13, 1925.

STATEMENT

These cases involve precisely the same facts, except for the different taxpayers and amounts involved, and the same question as *Commissioner v. Cement Investors, Inc.* (C. C. A. 10th), decided July 24, 1941, not yet officially reported but found in 1941 C. C. H. Vol. 4, par. 9614, in which the Government is filing a petition for certiorari contemporaneously herewith. Writs of certiorari should issue in the instant cases for the reasons set forth in that petition.

Respectfully submitted.

CHARLES FAHY,
Acting Solicitor General.

SEPTEMBER 1941.